B Stat.

App. F. IX-4

931.
Prisons)

File No. 78-28
Serial Nos. 14 to 15-20

Previous References
Pris 78-28 sl 14.
" 78-28 - 1-10.
" 78-28 - 11-13

Later References
Pris 39-31 sl-11.
- 58-32 - 4-7.
- 62-32 - 1-8.
- 30-34 - 1-4.

General and Revenue Secretariat.

Part B for August 31.

SUBJECT.

Audit Report of the Bangalore Central Jail.

To.

G 1172 dt 6.8.31.
The D.G. of Pris

20 Request to submit proposals for the ...
of Mr. G. Lakshman Rao + for selecting a successor
to consultation with the Comptroller

General and Revenue Secretariat — Press — File No. 78

Serial No.

14(a)

From the Deputy Secretary to Govt
to Agriculture
No C5796-6 3d 23.2.31

forwarding the report showing the further action taken on the points referred to in Govt No 3892-F dated 9.10.30 re the audit of the accounts of the Bombay Circle.

Govt order

Govt do not propose to take any General points referred to in this Circular when the further reports are received in point of fact 2, (30.4.(5)

Ref to 5) ... Report. A copy of Mr. Tolaram Mundra's report has since been received through the Comptroller. Some of the points dealt with herein, have been referred to by him. That report may also be worked up along with this file.

[illegible]

From the Collector
No 719 Accts dated 24.2.31

forwarding for the orders of Govt the report of Mr. A. Tolaram Mundra Asst Collector deputed for the purpose.

[illegible] general orders the Camp[r] has examined the pass accounts of the Stationery and Asst Camp[r] Nellore to examine the Postages amounting to Rs 2068 in respect of articles purchased as raw materials.

The Asst Camp[r] deputed for the purpose is the same Asst Camp[r] who handled the first and Special Audit. It would have been better if a different man had been deputed for the purpose. It is seen from the Special Report now sent by him, that there is no need to fix the personal responsibility for shortages on the Jail officers in the offences enacted by after allowing the percentage of wastage as unpreventable Allowance for no recovery. As the Camp[r] acquiesces in this view no further action appears to be called for on the Reference.

As regards the suggestions of the Camp[r] in para 2 of his letter for evolving a standard percentage of wastage the D.G.P. will be requested to submit the necessary proposal in the matter through the Camp[r]

As regards the procedure for verifying the stock indicated in para 3 of the Camp[r]'s letter the D.G.P. will be requested to adopt [illegible] which each [illegible] Camp

5467
5609.

General and Revenue Secretariat

File No. 78

Serial No.

So far Received as to Items
Receiving Report from Marks

The Secy. to Govt. may state that a Receiving Report may be demanded from each Marketing Officer accepting tenders while the Marketing Officers are unable to pay in full the Receiving Report it may be received when the Statement showing the Items received and Rates Drawn in Stores.

The D.G.P. states that the Receiving Officer's Voucher in such Cases may be waived for reasons given by him. This may perhaps be approved. The receipt of the Receiving Officer may be awaited before Bills are passed.

13/3 & 21/ appd a Statement of points on which action has been taken & those on which further particulars are required with the put up.

13/3 What action has been taken on the procedure when the lowest tenders are not accepted? The G.D. says that this question will be reserved

Please put up a draft order as personally instructed.
13/3.

Please put up draft order as requested by Hon'ble Finance Minister in the Special Report

21/3

ubj. It is seen from the Do of 9th Oct. 1934 that the following are the points on which action has to be taken :-

1. The re examination of the accts of the Jail by an officer of the Status of an Asst Comptr on the Board objects of fixing personal liability of the various Jail officers concerned in connection with the shortage in finished products and Raw materials amounting to Rs 2068 noticed in the Audit Report calling for the services of the D.G.P. on the Bifurcation of the Comptr to depute a deputed officer from the Province who should be instructed in the process of manufacture.

2. Calling for a report as to the result of the steps taken by the D.G.P. in respect of loss of finished products of the value of Rs 11-10 and 205-15-10 reported to be missing.

3. Recovery of the value of certain items of clothing manufactured in the Jail hospital which are not yet traced from the officials responsible.

4. Recovery of the amount referred to in the Audit Report from the Supdt Borstal Jail & the other Jail officials concerned.

5. a Report as to which of the substances in the Borstal Jail are real and marketable.

6. Consideration of the question of the Addl arrangements in the present Supdt the Borstal Jail & Mr. Machin his predecessor for the various irregularities

General and Revenue Secretariat

File No. 78 of 193 .

Serial No.

As regards item (1 auth). The Special Officer deputed by the Camp^r has come to the conclusion that there are no chir forges. Before however accepting this opinion it is necessary that the D.F.P. should concur. If approved the report will be sent accordingly to D.F.P. for his opinion.

As regards item (2). The D.F.P. state that the claims may be demanded from the Mahratta to be paid in instalments. This opinion may be accepted.

As regards item (3). The D.F.P. recommended that the recovery of value may be waived. His opinion may be accepted the sums recoverable are small.

(5). As regards (5) action to be taken on the special audit the D.F.P. states that the matter is under investigation.

~~For corroborative of the above report~~ ~~only reports received from the Camp~~ ~~report or return~~ ~~the D.F.P. regarding the~~ ~~officers.~~ If approved the report of the Special officer may be sent to the D.F.P. for remarks, in the first instance.

23/3.41

(Chief Secy)

12

A brief draft G.O on..

10

5601

File No. 78 of 193 0 | Ger

ies of the above notes may be
put up before

mm
25/3/31

~~Draft Sent~~

mm 14 Please put up a fair
draft as revised.

AA
4/4

Fair draft sent

AA
9.4.30

Mr. (Chief Sec,)

16 The Officers of the G.C.P
may be invited on the points
referred to in Mr Thotasseriyo Nambiar's
report

mm
21/4/

~~Draft Sent~~

18 Issued
17/4

Mr
4/4

11

Re. T. G. Nambiar.
G. 10598 of 21-4-31.

The further report of Asst Comptr for his
on the several points referred to therein and

General and Revenue Secretariat | P.W.S. File No. 28 of 1930.

Serial No.	
17	From the I.G. of prisons No. C 596 dated 16.5.31 furnishes his opinion on the defects called for in 2d 16 supra.
18	From the same Officer No. C 596 & 21.5.31 with reference to para 5 of his letter 2d 16(a) supra, forwards the explanations of Mettal K. Siddi Ramappa, C. Machiah and Heal of the then chief jailor regarding the several defects noticed in the Audit Report, called for in the G.O. dated 9.10.1930

19 The I.G. of prisons states the rules and until internal check or audit is strictly exercised by the Supdt, the prevention of leakages and abnormal wastages can not be secured. He also recommends that the suggestions 1-5 of para III need from the Comptroller for the better upkeep of accounts in the Jail are useful and may be adopted

20 This is for orders.

1 The explanations of Messrs. Muddaramappa, Machiah and of the then chief jailor, called for in the G.O. dated 9.10.1930 are obtained through the D.G.P. are submitted for perusal and orders.

2 The D.G.P also states that the only solution calculated to remedy the defects noticed in the Report, is to appoint a suitable graduate in Commerce of an experienced man from the Comptroller's office as Store Keeper of the jail in place of Mr. Lakshman Rao, the present Store-Keeper who may be compulsorily retired.

3 This point is for orders.

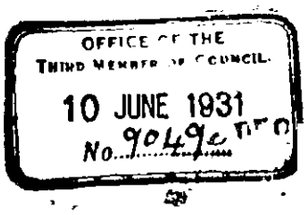
In Lr. dtd 26/5 with reference to para 16 supra

25 The D.G. practically agrees with the views expressed by Mr. Venkatasinga Murthy:

26 The proposals of the D.G. made in his letter of 21.5.1931 (referred to in paras: 21 & 22) may perhaps form the subject of separate orders.

General and Revenue Secretariat | File No. 78 of 1931.

Serial No.



file is for orders.

Chief Secy)
28

RS
8/6/31

III rd Member

RS
10/6

RS
10/6/31

Issued 10/6

To

The Inspector General of Prisons.

1. Cen Memo to Govt.
G. 12253-4 of 18-6-31

Passes orders on the report of the Accountant appointed to examine the accounts of the B. C. Mill and to fix the criminal liability of the various officers in connection with certain shortages etc.

Noted.

Reference para 26 - Outturn for Bengal Jail.

Sagar.

Murderer Kidda Nappo has been transferred from the Jail and no further action appears to be necessary.

(2). Mr. C. Machin has returned from Leave.

As regards the Chief Sec's letter as stated therein has already been taken to the hon Finance Member.

As regards the proposal of the D.S.P. to appoint a Commerce graduate in place of Mr G Lakshmanan Retired Asst D.S.P. may he requested to submit the necessary proposals in consultation with the Comptr

If approved, (A) will be done.

28/7/31

Chief Sec)

Second Member)

30/7/31

The D.S.P's proposals to appoint as storekeeper a Commerce graduate an experienced man for the Comptr's office. I do not think that a B.Com. degree will necessarily mean that the holder will take up the post. Experience, handling stores & maintaining simple accounts is more important.

D.S.P. may send up his proposals re: the whole matter including Lakshmanan Rao for selecting a successor & then in consultation with the Comptr

31/7/31

OFFICE OF THE SECRETARY OF COUNCIL
30 JULY 1931
No. 1166

OFFICE OF THE SECRETARY
28 JULY 1931

NO.

Draft Sub

1/8 Inv

Issue dd 1/8/3

20 20

re D. G. Posts

G. 1172 of 6-8-31

Requesting to submit proposals for the retirement of Mr. G. Satchidananda Rao Upadhyaya a Peon in consultation with the Complt

BT Sec

GENERAL MISCELLANEOUS BRANCH

10 AUG. 19[illegible]

From

78-28 P 1-10

The Inspector-General of ..... in Mysore, Bangalore.

SECRETARY TO Govt 23 FEB 1931

The Chief Secretary,
to Government of Mysore, Bangalore.

Pris 78-28-1(10)

Sir,

With reference to your letter No. 7393/Pris. dated 16th January 1931 requesting to intimate what further action has been taken on the points referred to in Government Order No. 3892-4 dated 9th October 1930, I have the honour to forward herewith, copy of letter No. 116/F.16. dated 20th January 1931, received from the Superintendent, Central Jail, Bangalore, together with its enclosures in original and to state as under :-

1. Recovery of Security deposits from Maistries :- I agree with the suggestion of the Superintendent. If the Maistries are unable to deposit the full amount in a single payment, they may be allowed to pay it from their pay in ten equal monthl instalments.

2. Two items of finished articles missing in Stock :- During my inspection in December last, I closely examined the accounts of the Jail with particular reference to the raw materi and finished articles said to be missing in stores, and I found that it was not two items of finished articles, but a number of articles, both raw material and manufactured articles (as per enclosed list), were not brought into stock list by over sight, although they were actually on hand on the day of Stock-taking; and were subsequently issued to different work sheds excepting the following:-

1. Two wooden stirrers costing Rs. 1-5-4 each.
2. 10 lbs., of Heera Cauch worth Rs. 1-2-2

With the exception of the above two items a

missing, I found that all the other articles had been subsequent taken into the Stock-Book and accounted for. From the nature o the missing articles, it seems possible that the articles might have been issued for bona fide use in the Jail, without noting the fact. The recovery of value in this case may therefore be waived.

3. Cloths manufactured etc., Value of certain items to be recovered from Officials responsible :- Mr. Tholasinga Mudaliar Assistant Comptroller, is re-examining the accounts of the Jail Stores. The result will be intimated in due course.

4. Result of action required to be taken as regards the Special Audit:- The matter is under investigation.

5. The explanations of Messrs. Sidharamappa and Machia have been called for and the same will be submitted, soon after they are received in my Office.

I have the honour to

Sir,

Your most obedient servant,

S. Subba Rao

Inspector-General of Prisons.

Letter No. 116/F.16. dated the 20th January 1931 from the Superintendent, Central Jail, Bangalore, to the Inspector-General of Prisons in Mysore, Bangalore.

With reference to your memo No.C. 596-51 dated the 19th January 1931 forwarding copy of Chief Secretary's letter No.C. 7393/Pris. dated 16th January 1931 and asking to intimate what further action has been taken on the four points referred to therein etc., I have the honour to report as follows :-

1. Recovery of Secutity desposits from Maistries :- I am of opinion that each maistry may be required to furnish a deposit of Rs. 50/-

2. Two items of finished articles missing in Stock:- This subject was referred to the Inspector-General of Prisons by Gover for his personal enquiry and report. During his recent inspectic the Inspector-General was pleased to enquire into this matter.

3. Cloths manufactured etc., Value of certain items to be recovered from Officials responsible :- Further serutiny into and report on the matter has been entrusted by Government to an Assistant Comptroller of the Audit Department.

4. Result of action required to be taken as regards the specia Audit:- Vide detailed report made in this Office No.2528/F.16 dated 13th December 1930.

My explanation called for in para (5) of the G.O.NO. 3890-1 Pris. 78-28-9 dated 9th October 1930 has also been furnished in detail in this Office report quoted above.

As regards "the utilisation of the Jail receipts for Jail expenditure," I beg to state that it is impossible to avoid this irregularity as explained in this Office Nos. 561/F.11 date 28th March 1930 and 743/F.11 dated 23rd April 1930 (Copy enclose

The additional sum of Rs. 50/- recently sanctioned in Govern ment Order No.G. 3680-1/Pris 27-30-2 dated 30th Septemebr 1930 i hardly sufficient to meet the expenditure in the manufactory department of the Jail.

Unless the permanent advance is raised to Rs. 1000/- as aske for in this Office No.561/F.11 dated 28th March 1930, I am afraid

afraid this irregularity cannot be avoided as long as the of the Jail Manufactures have to be safe-guarded.

As regards the direction that "The Superintendent is requested to observe strictly the restrictions contained in Article 189 of the Mysore Jail Manual in respect of articles that pass into or out of the Jail premises and that he should also keep a proper record of materials supplied by parties for the execution of their orders". I have to say that unless two well paid officers are appointed as gate-keepers to keep watch by turns, the restrictions contained in Article 189 of the Mysore Jail Manual cannot be strictly enforced.

I t was only warders that were being deputed as gate-keepers and for sometime past I have been deputing to the sacrifice of the executive work a Head Warder of some reliability for this work. He cannot be on duty all the 24 hours and in his absence the low paid warders have to be there. Even now.I fear there is now and then some leakage of Jail products.

As regards the observation made in connection with the allegation of incorrect valuation of raw materials in para M of the said Government Order, I may be permitted to once again state that the valuations made were quite proper and in the interests of Government.

Articles made out of odds and ends and waste materials cannot be valued at the same rate as those turned out from raw material of good quality. If I have to act up to the observations made by the Auditors, I have to utilise as fuel all odds and ends and waste meterial that we obtain in the course of manufacture in all the industrial sections, instead of turning them out into some useful finished products which profit Government. To illustrate, I have to only invite the attention of Government to the realisation made from articles manufactured without the issue of raw materials. When I took charge of the Jail I found two or three cart loads of waste wool being eaten up by white ants. Most of this was utilised for making plain and pile carpets and stuffing beds and matresses.

Surely, these products could not be valued at the rates charged for articles made of fresh raw-materials. No concern of this nature could be made to yield all realisable profit if there should be one

one unifrom valuation. In these circumstances, I beg that the observation under reference may kindly be withdrawn.

Regarding the allegation of reckless issue of credit sales, I beg to say that credits were not allowed recklessly in my time as may be seen in the report made in this Office No. 2115/F.19 dated 13rd October 1930. I may add that the stoppage of credit sales has affected sale of Jail goods to a great extent. I understand that credit sales were being issued with the object of pushing the sale of Jail Products.

In conclusion I once again invite kind reference to the detailed report made in this Office No. 2528/F.16 dated 13th December 1930 In this connection, I have also to urge the necessity of half yearly audit proposed in this Office Nos. 157/F.19 dated 27th January 1930 and 1484/F.16 dated 30th July 1930.

H Nanjundaiya

Dy Inspector-General of Pris

G. Statement showing the quantity of raw materials and manufactured articles that were not in existance when stock was taken by the Superintendent on 31st December 1926 as per the Stock-~~register~~ sheets.

Page No.	Manuafactured articles.	Balance as per books.	Remarks.
775	Wooden pudding stirrors.	2	Rs. 1- 5- 4
622	Shirts for Euppeon Prisoners.	1	Rs. 2- 5- 0
1003	Leather Cases.	2	Rs. 3- 5- 6
1135	Cotton Carpets.	1	R.(11-2-0)Rs. 11-12-0
1142	Wooden cup boards.	6	36- 4-0
1653	Tent Tape.	66 lbs.-14	3-13-0
1657	Fibre pile carpets.	1	91-15-0
1716	Cotton Dhothis.	1	20- 0-0
			Rs. 170-11-10

RAW METERIALS. H.

Page No.	Descrition of article.	Balance as per books.	Remarks.
164.	Heera Cauch.	10 lbs.	Rs. 4- 3- 3
179	Rose Dye.	1 lb.-12	5- 4- 0
194	Cushion buttons.	65	0-14- 6
422	Hemp balls.	4½	----
457	Dark geen dye.	1 lb.	4- 0-0
267	Yellow wood.	35 35/192 C.ft.	88- 2- 0
479	Blue Dye.	3 lbs-7 oz.	10- 8- 0
512	Indigo.	25 lbs.	1- 8- 0
368	Date mats.	8	2- 8- 0
391	Green Dye.	8 ozs.	3- 0- 0
541	Shine leather.	2 lbs-6 oz	2- 1- 3
627	Sheep skin.	3 lbs.	5-10- 0
553	Coir fibre	110 lbs	15- 6- 5
564	Grey Yarn.	25 lbs.	not traceable in stock li 13-12- 0
662	Silk waste twisted	9 Seers-12	78- 0- 0
570	Hook and	288	30- 0- 0
604	Copper sheet.	1 lb-4 oz Balance.	0-14- 9

Brought Forward Rs. 265-11-10.

86	Yellow braid.	4½ yards.
87	Coloures reels	

Rs. 265-15-10.

COPY "

H. Narayanadas
Dy Inspector-General of Prisons.

Letter No.1671/F.11 dated 22-8-30, from the Superintendent, Central Jail, Bangalore, to the Inspector General of Prisons in Mysore Bangalore.

With reference to your memo No.C.421-10 dated 18-8-30, I have the honour to state that delay in getting the D.C.Bills passed by the - Comptroller and then cashed is bound to occur in the ordinary course of things either in this office or in the Comptroller's office for one reason or other. In view of the Government - order directing the direct purchase of raw --- materials (Mis. articles) required for the -- manufacturing purposes, the permanent advance now placed at my disposal viz., Rs.200/- has -- often been found insufficient,with the result that in the interest of jail manufactory, the - other amounts had to be utilized. What has -- been stated by the Comptroller seems in my --- humble openion is an ideal state of things and not practicable. I therefore request that the

amount of permanent advance may kindly be increased.

" C o p y. "

Superintendent,

Bangalore Central Jail.

Comptroller and when they were received back passed. Further on account of heavy work in the stores section it is not always passible to -- prepare and send D.C.bills often times in a month. -- Formarly there was contract system existing and all -- supplies required were being obtained from the approved contractors and payments were being - made by the Comptroller himself on countersigne bills. This procedure is observed even now on in the case of large payment and it is not prac cable in the case of small payments which have be made daily.

Date when bill sent.	Date when it was received back duly - passed.
1 bill 3-10-29.	10-11-29.
1 bill 28-12-29.	23- 1-30.
1 bill 31- 1-30.	6- 3-30.
1 bill 25- 3-30.	not received yet.

Under these circumstances, I have to sta that it is quite necessary to have the permanen advance inwreased and I request that you will b so good as to obtain early orders in the matter

" C o p y. "

Superintendent,
Bangalore Central Jail.

letter No.743/T.11 dated 23-4-30, fro
the Superintendent, Central Jail, Bangalore
to the Inspector General of Prisons in Mysor
Bangalore.

With reference to your No.C.421-2 dat
14-4-30, stating that the cost of the mis:
articles purchased at a time for the use of
the manufacturing Department does not exceed
Rs.200/- and as such there is no necessity fo
increasing the amount of permanent advance e
I have the honour to state that the average
amount of expenditure incurred daily for
making petty purchases ranges from Rs.30/- to
Rs.40/-. At this rate the amount of permane
advance of Rs.200/- would be exhausted in abo
10 days. I may also bring to your kind --
notice that the D.C. bills sent to Comptrolle
are usually long delayed for being passed an
cashed from the dates given in the margin.;-
it can be seen when they were sent to ---

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No. 719 L.A.D.

Bangalore, dated ~~18th~~ 24th February 1931 ~~1930~~.

Enclosures:- 3.

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

9m 5609

Pri 78-28-15

CHIEF SECTT. MAR 1931

N. Madhava Rao, Esq., B.A.,B.L.,
CHIEF SECRETARY TO GOVERNMENT
OF MYSORE, BANGALORE.

Sir,

Adverting to G.O.No.G.3860-1/Pri 78-28-9 dated 9th October 19[illegible] directing that an officer of the status of an Assistant Comptroller may be deputed to re-examine the raw materials accounts of the Centr Jail, Bangalore, for the period from 1st January 1927 to end of Septmber 1928, I have the honor to forward herewith for orders of Government, the report of Mr. A. Tholasinga Mudaliar, Assistant Comptroller, deputed for the purpose.

2. As noticed in the report, it is necessary to make arrangemer for evolving a standardised percentage of wastages for each kind of manufacture in the jail by a systematic and timely record of the Statistical information on the indents themselves. This will affor the means for applying the necessary internal and audit check and preventing to a great extent chances of leakages and abnormal wastag

3. The present procedure of verifying stock with book balances and then preparing a stock list, may be abandoned in favour of the authorised method of taking stock independently of the Stock Regist and conforming the results brought out, by actual counting, ~~compared~~ with the book balances with necessary explanations for the variations, if an This will ensure effective check and control over the stock balance

I have the honor to be,
S i r,
Your most obedient servan

V. Shamanna

Section Trans

File No. 78-20

Serial No. 16

Diary No. of letter replied to.....

No. G/115798/Gen53,

General and Revenue Secretariat

( )

the *193* .

To

The Y.P.D. Trans

Chr Register

Sir,

Date of issue 21/4/31

Signed by Mr. N. D. Rao

I am directed to forward herewith Correspondence ending with letter No G576-63 dt reporting the further action taken on the points raised in Govt No 3892 dated 9-10-30 and to say that the Report of Mr. A. Thomas Esq I.C.S. on the Labour position in the Agency tracts

List of enclosures.....

Copied by.....

Examined by.....

Cover /

In replying please quote
No. C 596-83

Office of the Inspector General of Prisons
in Mysore

Bangalore, dated the 14th May 1931.

ENC. 14.

FROM

S. SUBBA RAO, Esq., B.A., M.B.C.M., M.R.C.S., (ENG.) L.R.C.P., D.P.H.,
INSPECTOR-GENERAL OF PRISONS IN MYSORE, BANGALORE

SECRETARY
47
18 MAY 1931

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Pr 78-28-17

SIR.

With reference to your letter No.G. 10598/Pris. 78-28-16 dated the 21st April 1931, forwarding the further report of Mr. A. Tholasinga Moodaliar for recording my opinion, I have the honour t state that the copy of the report received from the Comptroller in Mysore on 4th March 1931 was forwarded to the Superintendent, Cent Jail, Bangalore, for future guidance.

The Assistant Comptroller was deputed to the Jail in ord to re-examine the accounts at my suggestion, vide U.O.No. 495-42 dated the 12nd June 1930 and he is also of opinion that complete information is not forthcoming in the trifoil indent and that unle and until internal check and audit is strictly exercised by the Superintendent, the prevention of leakages and abnormal wastages c not be secured.

The rules prescribed in Article 842-850 of the Jail Manu are not strictly observed. As explained in my U.O.note referred.t above, no amount of amendment of or addition to the existing rules can supply this defect. Suggestions Viz. 1 to 5 of part III rece ved from the Comptroller for the better up-keep of accounts in th jail however are useful and may be adopted. If only the Superintendent scruitnises the indents himself frequently and insists upo his subordinates to maintain them correctly, most of the irregular ties could be entirely avoided.

I have the honour to be
Sir,
Your most obedient servant
S. Subba Rao
Inspector-General of Pris

Re-examination of the Raw Materials Accounts of the Central Jail, Bangalore, for the period from January 27 to September 1928 by Mr. A. Tholasinga Mudaliar, Assistar Comptroller.

Period occupied. 31st October 1930 to 31st January 19:

I Review of the original Audit Report.

Agreeably to orders of Government contained in Paras G,H and I of G.O.No.G.3890-1/Pri.78-28-9 dated Bangalore 9th October 1930, the re-examination of the Raw Materials Accounts for the period from January 1927 to September 1 was taken up in detail and before considering the results arrived at after the re-examination, it is necessary to review how the figures were worked out in the first Audit Rep

2. The shortages in respect of which the personal responsibility of the Jail Officers had to be fixed according to the original Audit Report worked up to - Rs.2,068/- as detailed below:-

	Rs.	as.	ps
1. Value of raw materials found short during the stock-taking on 31st December 1926.....	171	0	0
2. Value of finished products found short during stock-taking on 31st December 1926.....	266	0	0
3. Shortages of raw materials in the process of manufacture.....	1,631	0	0
	Rs.2,068/-		

3. Raw materials and finished products found short in the stock-taking.

The first two items represent the values of articl omitted to be included in the Stock Lists prepared at th time of Stock-taking. As, however, the articles were included in the Stock Registers, it is reasonable to presume that the inclusion of the items in the Registers and omissions in the Stock Lists would only mean that the counted balance was less than the book balance. But, the Jail authorities explain that the stock-taking was

was conducted by comparing the counted balance with the balance in the stock registers and that the entries in the stock list were made subsequently by transcribing the figures from the registers to the lists. They, further, explained that the omission in the lists was due only to inadvertence in transcribibg the figures and not to actual shortage. This is an unusual method of taking stock for it appears that this has been the practice all along. From the further transaction recorded in the registers, it is seen that <u>these articles are not really missing but are properly accounted for</u>. The following three items, however, require explanation and necessary corrections have to be made in the registers, if the articles have not been issued on indents.

		Value
Heera Konch	10 lbs.	Rs.4-3-3
Yellow wood since added up with jungle wood and resulting in a difference of	7 and 19/144 c.ft.	Rs.17-13-0
2 wooden pudding stirrers.		Re.1-5-4
	Total..	Rs.23-5-7

4. <u>Shortages of Raw Materials in the process of manufacture</u>.

As regards the thrid item in para I (2) above the shortage were arrived at in accordance with the following method.

The total quantities of raw materials issued were compared with those of the manufactured articles returned and, after allowing a percentage of wastage furnished by Jail authorities, the difference was treated as shortage and the value therof treated as recoverable, if not properly explained. This was the method adopted in finding out the extent of shortages in the Gunny shed and accepted to be correct by the Jail authorities.

In the light of the explanation now furnished by the Superintendent, Central Jail, (<u>Vide</u> copy of the memo of notes attached) it is gleaned that ~~the~~ there are certain important aspects which have to be taken into account in determining the exact amount of shortages.

5. Factors to be taken into account in determining the exact extent of shortages.

1. The extent of wastage only affects the cost of Finished products.

In the first place, irrespective of the consideration whether there are shortages or not, the particular job or work order for which the raw materials are issued, is debited with the full value of the raw materials issued. The extent of wastage determines the cost of the manufactured article, and the private individual, the Government Department or the jail itself placing the order would be charged a little more if the wastage is abnormal. To attract customers and a ready market, it is to the interest of the jail manufactory Department to work the concern on a commercial profitable basis, by reducing the wastage to the lowest possible minimum by a proper and skilful scrutiny so that the selling price of the finished article may be fixed at the lowest possible amount.

2. Want of a standardised list of wastages.

The second point to be urged is the absence of an authorised list of ~~xxxxx~~ wastages. The limits furnished to the auditors were given more or less on the basis of experience than that of any specific data. Further, the extent of wastage varies with each article, with each process of manufacture and with the handling of materials by one set of workmen as compared with another set. To apply the audit check effectively, an authorised list of wastages arrived at by a clear data in regard to each kind of manufactured article is necessary. Till this is done, there is no authorised guide for applying the necessary check.

3. Practical difficulaties in arriving at the exact amount of wastage.

Besides the above, there are other practical difficulaties in fixing the limits of wastage especially when no skilled workmen are available and the work has necessarily to be got done by forced labour from convicts who have to be trained

trained for a long time. It is also explained that there are leakages and wreckless handling of the materials by the convicts.

II RESULTS OF THE PRESENT AUDIT.

Having regard to the above factors and with a view to afford opportunity to the jail staff to explain the shortages with special reference to the nature of each transaction decided on the merits of each case, statements showing the quantities of raw materials issued, the quantities of manufactured articles returned and the differences between the two were worked out and handed over to the Superintendent for verification. In the light of the explanation offered by the Superintendent as set forth in each revised statement of shortages attached, it will be seen that the shortages under each shed, as arrived at, have been considerably reduced. In the case of the Gunny Shed, the shortage has been already accepted and orders of Government have been passed separately in the matter.

III SUGGESTIONS FOR THE BETTER UP-KEEP OF ACCOUNTS.

1. Many articles of a contingent nature ~~XXXXX~~ such as oils, charcoal, fire-wood etc., have been issued in large quantities and there is no proper return for these articles as they are consumed in the process of manufacture. With a view to know, for purposes of audit, whether any accounts were ~~sent~~ kept thereof either in the Work-shed or stores, the question was raised in audit. It is explained that proper scrutiny is exercised to see that the articles are not issued in excess of requirements and that they are not mis-used although no accounts were kept. It seems however necessary to keep an account thereof either in the stores or in the worksheds preferably in the latter. A simple account of receipts and issues would not surely entail much work on the maistries and the advantages of keeping such an account are two-fold.

(a) It exhibits in a clear manner how the articles were disposed of.

(b) It indicates the probable quantities required periodica so that any excesses indented for may be properly scrutinised an controlled.

2. The third ~~point~~ foil of the indent of the manufacturing depar ments exhibits the quantities of manufactured articles returned. If a comparative statement of issues of raw materials and return in the shape of manufactured articles is worked out on the rever with reasons for the difference in weight between the two such a wastage permissible, surplus of raw materials still remaining and those used up on other works etc., it will serve as an automatic record and guide to the Superintendent, to satisfy himself whether the out-turn is adequate and commensurate with the quantity of raw materials used up and whether the wastages occuring are abnormal or otherwise. Further, this timely scrutiny will prevent chances of leakage and wast ge to a very great extent.

3. In ~~The~~ the second ~~point~~ foil, remarks such as " Transferred from other indents " or " Transferred to other indents " are frequently made. It is not possible to know from what indents these articles were transferred, as counter references are not quoted on the indents. Moreover, it is not possible to verify whether proper deduction or addition is made in the correspondir other indent. This accounts for the large variation in the statements of shortages worked out in respect of the weaving shed by the jail with those worked out during the re-examinatior The maistries concerned should be in a position to state clearly the particular indent from which the surplus was made use of or the particular work to which the excesses were issued giving reference to the particular indent affected by the transaction and thus completing the chain from its issue to its final disposal.

4. In the Dyer, Dhoby, Smithy and Carpentary section the third ~~point~~ foil does not contain sufficient particulars for ascertai ing any wastage. Especially in the carpentary shed, the ~~II por~~ Second

~~the II~~ third foil shows the cubic feet of wood supplied and the ~~III~~ foil records only the description and number of articles prepared without noting at the same time the cubical contents of the finished articles. These ~~articles~~ indents may be subjected to special scrutiny by the Supe intendent.

5. Many indents have been left blank in the middle without any entries and some are scored out or cancelled. The reasons for these may be invariably noted on the indents under the attestation of the Superintendent.

IV GENERAL REMARKS.

It will be seen, from the foregoing paragraphs, that, in the light of the explanation furnished and re-examination conducted, there is no need to fix the personal responsibility for shortages on the jail officers, as the differences arrived at, after allowing the percentage of wastage, are inappreciable, calling for no recovery. In this connection it may be stated that there is every need for a systematic record of the total quantities of raw materials issued and finished products returned on the indents themselves as suggested in Para III (2) above with a view to standardise the average percentage allowable ~~and~~ under wastage against each manufacturing operation.

2. Another important matter intimately connected with the proper custody and accounting for the enormous valuable stores kept in the jail is in regard to the procedure in vogue in respect of the annual stock-taking. It is an accepted canon that the stock taking should be independent of the stock registers. The counter balances, as brought out in the ~~XX~~ stock lists by actual counting by a responsible officer, should be compared with the book balances of the stock registers and explanations for the variations should be furnished in the lists to be submitted to higher authorities.

A. Sholapurwala
ASSISTANT COMPTROLLER.

STATEMENT SHOWING THE RESULTS OF RE-EXAMINATION OF THE RAW MATERIALS AND FINISHED PRODUCTS WITH PERMISSIBLE WASTAGES WORKED OUT ON THE ~~BASIS OF~~ DATA FURNISHED BY THE JAIL AUTHORITIES.

Tailor shed

	Raw materials lbs.	oz.	Finished products. lbs.	oz.	Difference. lbs.	oz.
Figures worked out at the time of re-examination.....	4,126	5	3,677	10	448	11
Figures furnished by the jail.	4,126	5	3,689	14	436	7
Difference....	Nil		12	4	minus 12-4.	

This is due to the surplus articles in the workshed since issued to other indents as explained in the memo of explanations by the superintendent and since verified. The details for the above are as follows:-

	Issues	Returns.	Difference	Percentage of wastage	Quantity.	Short
Lining Dungree..	318-5	298-6	19-15	6	19-1	0-14
Dress cloth ..	1,992-10	1890-7	102-3	6	119-8	-17-5
Khaki Drill ..	830-0	719-8	110-8	10	83-0	27-8
Jhool Cloth ..	611-6	473-2	138-4	25	152-8	-14-4
Leather ..	374-0	308-7	65-9	25	93-12	-28-3
Total ..	~~4,826-5~~ 4,126-5	3689-14	436-7		467-13	-31-6

No shortage.

CARPENTARY SHED.

	Raw materials	Finished products	Difference
Figures worked out at the time of the re-examination..	290 c.ft.	222 c.ft.	68 c.ft.
Figures furnished by the Jail authorities.....	290 c.ft.	222 c.ft.	68 c.ft.
Difference..	Nil	Nil	Nil

Wastage furnished by the jail in the Memo of Explanations ~~is~~ is 20% to 5% and this works out roughly over 24%.

Hence no shortage.

CARPET SHED

The raw materials issued work up to 15,747-9oz lbs. oz. and the weight of the articles manufactured was lbs.10,199 and ozs.2, leaving a difference of Lbs.5,548 and ozs.7 and these figures are accepted by the Jail. Wastage is furnished as 40% and works out to lbs.6,298.

Hence there is no shortage.

SMITHY SHED

	Figures worked out at the time of re-examination.						Figures worked out by the Jail						Difference.	
	Issues lbs	oz	Return lbs	oz	Diffce lbs	oz	Issues lbs.	oz	Return lbs.	oz.	Difference lbs.	oz.	lbs.	oz
ass eet.	36	6	33	6	3	0	36	6 z	33	6	3	0	0	0
gle on.	33	0	31	8	1	8	33	0	31	8	1	8	0	0
nc eet	72	8	68	8	4	0	72	8	68	8	4	0	0	0
on eet.	1,203	4	590	12	612	8	1203	4	957	8	245	12	--366	12
	1,345	2	724	2	621	0	1345	2	1090	14	254	4	--366	12

The difference of 366 lbs. and 12 ozs. under Iron Sheet is due to the following :-

Surpluses in Indent No.504 of 1927 have been issued as follows:-

	lbs.	oz.
4 Additional Night Soil Drum	190	4
Issues to other Indents.	100	8
Issues to stock. ..	76	0
	366	12

The correctness of these has been verified in the Stock Register of Manufactured articles and Raw Materials.

The percentages of wastage furnished is 25 and the difference of lbs.254 and oz.4 is within limits.

Hence there is no shortage.

CUMBLY SHED

Figures worked out at the time of re-examination.			Figures worked out by the Jail			Difference
Raw materials	Finished Products.	Difference	Raw materials.	Finished Products	Difference	
,755 8	3,656 8	4,099 0 0	7,855 8	5,498 12	2,356 12	1,742 4

The difference of Lbs.1,742 and oz.4 is due to the follow

	Issues lbs.	oz.	Returns lbs.	oz.	
Indent No.6 of 1827.	100	0			
-do-			620	0	Spun wool returned.
-do- No.555 of '28.			555	0	Cumblis supplied without
-do- Nos. 21 & 22 of 1929.			679	8	Returns without issues.
Total.	100	0	1,854	8	
			- 12	4	Small differences.
Total	100	0	1,842	4	Net ... 1,742 lbs. & 4 oz.

Wastage furnished is 35% and works up to 2,749¼ lbs.

Hence there is no wastage.

WEAVING SHED

Figures worked out at the time of re-examination.			Figures worked out by the jail		Difference.
Raw materials issued	Manufactured arti cles returned.	Difference	Raw materials issued	Manufactured arti cles returned.	Difference
11,572-6	10,465-1	1,107-5	13,167-8	12,553-14	613-10
				162-0	-162-0*
			13,167-8	12,715-14	451-10

The quantity of lbs.162 shown above represents issues to other indents as follows:-

791 of 1927	-4-o	784 of 1928	3-0
84 of 1928	3-0	809 of 1928	62-8
94 of 1928	37-8	887 of 1928	4-0
111 of 1928	25-0	897 of 1928	1-8
694 of 1928	2-12	932 of 1928	18-12
Total	72-4	Total....	89-12

Grand Total..... lbs.162.

Difference between the two is lbs.655 and oz.11 and it is due to the various transfers to and from ~~other~~ shown in indents.

Percentage of wastage furnished is 4 and works up to lbs.526 and oz.1.

Hence the shortage is within limits.

Office of the Superintendent
Central Jail, Bangalore.
Dated the 24th January 1931.

MEMO OF NOTES.

In connection with the Audit objection regarding the fixing c wastage, it may be stated as follows:-

It is not possible to fix a definite standard of wastage in any of the sections of the Jail industries for the following reasc

1. First of all the labour being convict labour, it is a forced one.

2. Most of the labour is unskilled and there is necessarily greater wastage as the prisoners have to be given training for a long time.

3. The prisoners wantonly waste materials through mischief.

4. Pilferring of raw materials and finished products is of common occurrence.

5. The amount of wastage often depends on the degree of sup vision exercised and interest taken by the respective maistries.

6. The wastage depends also on the nature of works turned o For example the percentage of wastage in making pile carpets is ve much more than that obtained in making plain carpets.

7. It further depends on the number of process the raw material has to be subjected to before it is converted into a finis product. For instance raw wool purchased should undergo the following stages before it is converted into a pile carpet.

(a) It is first dried,beaten with sticks and all dirt is removed therefrom.

(b) It is then picked.

(c) Then bowed.

(d) Then carded.

(e) and then spun into yarn.

(f) yarn thus spun is again cleaned and washed, dyed and t made use of for making carpets.

Similarly in the case of timber also. The wastage obtaine in sawing depends very much on the skill of the sawyers and also upon the sound-ness or otherwise of the logs sawn.

Since the auditors insist upon furnishing them with some

standard of wastage the same is approximately noted as there is no standard fixed in the jail manuals.

(1) TAILOR SHED.

The works executed in this shed are as usually as follows:-

(a) The stitching of all kinds of cloths used for prisoners.

(b) The stitching of khaki uniforms required for the warder establishment of jails and Lockups of the State.

(c) The stitching of other articles of any to order including repairing work.

For making prisoners dress only two kinds of cloth, viz., lining cloth Dungree and dress cloth are used. Wastage occurs in cutting cloth On experience and on examination of previous works done in the section, the wastage is found to be about 6 per cent. Now also the same quantity of wastage has occureed.

Then comes the stitching of khaki uniforms. The wastage in this is estimated at about 10 per cent.

It may be borne in mind that wastage varies according to the number of articles stitched at a time; the more the number of articles, the less the wastage would be. For making sandals required for convict warders and also for some sundry works the total quanti of leather issue d to the shed was 222 lbs. The weight of prepare articles was 145 lbs. 3 oxs. Leather to the extent of 12 lbs. 4 o was used from the above quantity on indents No.518,529,636 and 683. Thus the deficit is 64 lbs. 9 ozs. which is the wastage and works a more than 25 per cent. In this connection it may kindly be borne in mind that so much wastage is mainly due to driage the leather undergoes before it is used.

CUMBLY SHED

In the cumbly shed the articles manufactured were:-

(1) Prisoner's cumblies.
(2) Blankets.
(3) Yarn (spun out of raw wool)

For the above purpose raw wool was issued. The total quantity of raw wool issued was 7855½ lbs. and the total quantity of finished

'inished products received was 4819¼ lbs. The balance to be ccounted for was 3036¼ lbs. The wastage in this connection was bout 35 per cent, because the raw wool issued has undergone the 'ollowing processes before it was converted into finished products

(a) Dried, scoured, and all dirts and sand removed therefrom.

(b) Bowed and carded.

(c) Then spun into yarn.

.fter deducting the wastage at 35 per cent, there remained 679½ lbs .o be still accounted for, which was received subsequently from th :hed on indents No.21 and 22 of 1929 in the shape of prisoner's :umblies.

CARPENTRY SHED.

Timber logs were received from the Government Timber Depot. Th quantity received was 290 C.ft. These logs were issued to the sh 'or sawing. The sawn materials came to 222 C.ft. leaving a defic of 68 C.ft. Usually the wastage in sawing timber is estimated to be 20 to 25 per cent according to the number of pieces sawn. Further no definite standard of wastage can be fixed in this respect as th wastage depends on the soundness of logs. If they are hollow, ea way by insects, inside which is not visible from outside, the wastage would be more. In the present instance the wastage is a little over 24 per cent. This fact has been explained in para H of the audit report.

SMITHY SHED.

The materials issued to this shed were:-

Iron sheet.
Brass sheet.
Zinc sheet.
Angle iron.
Brass rod.

The total quantity of brass sheet and rod issued was 36 lbs. 6 ozs and the weight of finished products received from the shed was 33 5 ozs. leaving a deficit of 3 lbs. which is a reasonable wastage considering the nature of works done. The percentage of wastage

Then comes angle iron and zinc sheet. The quantity issued was 105½ lbs. and the quantity of finished products was

as 100 lbs. The wastage is 5½ lbs. which is only 5 per cent. ext comes iron sheet. The large variation visible in this connection is on account of the small quantity of finished articles hown as received in indent No.504 of 1927. The number of finis rticles was not 4 N. soil drums but 9 (vide stock register page 999 (a)). The total weight of all the 9 drums was 352¾ lbs. Of the quantity issued viz., 714 lbs, the quantity of finshed arti les received thus was 352¾ lbs, leaving a balance of 359½lbs. Of this again, 100½ lbs, have been used on indents Nos.46,475,548 76 and 575 of 1928, and 76 lbs, received back to stores. The astage therefore is 182¾ lbs. or about 25 per cent which is admi sible as can be seen from the similar nature of works executed c revious occassions.

CARPET SHED

The articles manufactured in this shed are usually the follo ng:-

(1) Cotton carpets and Dhurries.

(2) Woolen carpets, both plain and pile.

(3) Woolen door rugs, motor rugs and foot rugs.

(4) Coir pile rugs for motar c rs.

As already stated above raw wool issued for the manufacture lain and pile carpets is subjected to different processes before s conve ted into a plain or pile carpet. On experience and on xaminatioj of similar nature of works executed in the shed the astages may be approximately fixed as follows:-

(a) In the case of cotton carpets and dhurries about 10%

(b) In the case of woolen carpets, plain about 30%

(c) In the case of woolen carpets pile about 50 to 60% according to the texture of the carpets made.

(d) Coir pile rugs about 40 to 50%

Therefore the average wastage might be fixed at 40% Now th otal quantity of materials issued to the shed for ~~favious~~ Various works as 15747 lbs. and 9 ozs. leaving a balance of 5548 lbs. 7 ozs. his is the actual wastage which works at about 36% This wastag as further been used for producing the following articles.

(a) Wool clippings for stuffing beds, mattresses, cushions etc.,

(b) For making waste woollen plain carpets and waste woolen pile and rugs.

(c) Remnants of tawny cotton for making money net bags to hold small coins and changes etc.,

WEAVING SHED

According to the list prepared in the Jail Office independe f the auditors list, the total quantity of materials issued to he weaving shed has come to 13167 lbs. 8 ozs. and the total uantity of finished articles received from the shed was 12553 l nd 14 ozs. leaving a balance of 613 lbs. 10 ozs., to be accoun or. Vide list attached to the original audit report. Out of he quantity of Raw cotton that had been i sued for making quilt n indent No.42 of 1928, 162 lbs. have been taken and utilized or some other works executed on the following indents:-

	Lbs.	ozs.
791 of 27	4	0
84 of 28	3	0
94 of 28	38	8
111 of 28	25	0
694 of 28	2	12
784 of 28	3	0
809 of 28	62	8
887 of 28	4	0
897 of 28	1	8
932 of 28	18	12
Total	162	0

Deducting this quantity from the quantity to be accounted or viz., 613 lbs. 10 ozs. there remained still 451 lbs. nd 0 Ozs. which is the wastage and has worked at about 4 per cent.

Sd/- K. Siddaramappa.
Superintendent, Central
Jail, Bangalore.

ASSISTANT COMPTROLLER.
14.2.31

In replying please quote
No. C.596-63

Office of the Inspector General of Prisons
in Mysore

Bangalore, dated the 21st May 1931.

ENC. 6

FROM

S. SUBBA RAO, Esq., B.A., M.B.C.M., M.R.C.S., (ENG.) L.R.C.P., D.P.H.,
INSPECTOR-GENERAL OF PRISONS IN MYSORE.

TO

The Chief Secretary to the
Government of His Highness the Maharaja of Mysore,
Bangalore.

21 MAY 1931

Pris 78-28-18

SIR,

With reference to para 5 of my letter No. C. 596-63 dated the 22nd February 1931, I have the honor to forward herewith copies of the explanations of Messrs. K. Siddaramappa, C. Machiah, and that of the then Chief Jailor, regarding several defects noticed in the Audit Report called for by Government in their Order No. G. 3890-1/ Pris. 78-28-9 dated the 9th October 1930.

In this connection, I wish to state that it looks as if Mr. G. Lakshmana Rao, Store-Keeper of the Bangalore Central Jail, who is in grade of Rs. 60-4-80, was in the know of the questionable actions and practices of Venkata Rao, an ex-clerk in the Jail store who was absconding for the past two years and who, I learn, has been caught by the Police.

The only solution calculated to remedy the defects is to appoint a suitable graduate in Commerce (B.Com.) or an experienced man from the Comptroller's Office as Store-keeper of the Jail in place of Lakshmana Rao, and to reserve the appointment for persons of such qualification or experience only, care being taken to see that officials of inferior qualifications do not rise from lower appointments to this post by shear seniority.

With regard to Mr. K. Siddharamappa's explanation, I must wait till the next audit to see if the supervision exercised by him is efficient and that he does not allow a repetition of the

of the defects or irregularities of the kind disclosed by recent audits.

The explanation of the then Chief Jailor is irrelevent and need not be noticed as action to retire him from service has already been taken.

In these circumstances, I request that if my proposal to appoint a graduate in Commerce (B. Com.) or an experienced man from the Comptroller's Office as Store-keeper of the Jail be approved by Government, I may be permitted to submit proposals to compulsarily retire Lakshmana Rao, the present Store-keeper.

I have the honor to be,

S i r,

Your most obedient servant,

S. Subba Rao.

INSPECTOR GENERAL OF PRISONS.

Letter No. 720/F.16 dated the 30th April 1931, from th Superintendent, Central Jail, Bangalore, to the Inspector-Ger of Prisons in Mysore, Bangalore.

With reference to your No. 53 dated the 27-4-1931 invi attention to para 5 of G.O.No.G.3890-1/Pris. 78-28-9 dated th 9th October 1930 and calling for my explanation on the four p referred to therein, I have the honour to state as follows :-

As regards the observation (a)"recklessness in giving credit" I have to merely invite kind reference to the sta ments given in the margin showing the No. of debtors and the amount due to the jail manufactory at the time when I assumed charge of this jail and at the end of December 1930.

A perusal of this statement will clearly show that the vas no " recklessness in giving credit " particularly in vie of the fact that the sales during my time have enormusly incr

As regards the observation (b) " laxity in recovering lues" the same statement given above also clearly shows nstead of laxity great efforts have been made to reduce the standings to a very large extent.

No pains were spared to recover the debts due to the Ja nd this is borne out not only the records of this office but lso by those in the office of the Inspector-General of Prisor

As regards the observation (c) " failure to watch that mounts for which receipts are granted are brought to account t is only in 3 instances that payment for which receipts were ranted, were not entered in the cash register, while they wer ntered in the respective ledgers.

To explain this ommission, I append below extract from aras 20 to 24 of my report forwarded with No.2315/F.16 nc.17 dated the 18th November 1930.

20. The practice in granting receipts for money payments received was as follows :

21. When money was tendered the usual receipt was being prepared by the clerk, necessary entries made in the personal ledger produced before the Superintendent for signature. Since this procedure was in existance from the begining and in the time of my predecessor also, the same procedure was followed by me unsuspectingly. Further, I considered it more desirable to see that the receipted amount is entered simultaneously in the ledger so as to prevent giving credit to a higher amount in the ledger than what is actually recovered.

22. That this clerk would go the length of removing the receipts foils was not thought of. Since no cash was being kept in the custody of the clerk or the store-keeper and all money received in the stores were being handed over to the Chief Jailer every evening for being lodged in the safe, I did not wish to alter the then existing practice until its falacy was proved.

23. I have been since seeing that simultaneous entries of payment are made in the receipt bookm cash register and ledger and am attesting them all together.

24. In this connection, I wish to bring to the special notice of the Inspector-General of Prisons that Rs.53-13-0 referred to in appendix E is covered by receipts, one of which for Rs.2/- is signed by my predecessor Mr. Machiah. This amount is entered both in the cash book and the day ledger of the jail garden and the general register. The other 4 are signed by me, these two receipts one for Rs.5/- dated 15-8-1928 and the other for Rs.15/- dated 20-8-1928 are covered by the period of the first audit conducted by the same two auditors. Though this audit was called at my instance and taken up after reminders, why the auditors failed to check the entries in the ledger with the cash register and discover the fraud, is a matter for wonder, in view if the fact that they have ticked the entries relating to these items in the ledger in token of their having examined the same

same and satisfied themselves of their correctness. If they had carefully examined the receipt book pertaining to the receipts under a reference, they could have discovered the manipulation made in the numbering of the receipts and the tearing of the foil. Why they failed to do this despite their having previous information of several irregularities in the store branch is also a matter for wonder. THe fourth receipt dated 13th October 1928 is covered by the period during which the very same auditors were at audit; the 5th receipt is dated 2-2-1929 by which date the audit was almost completed.

As regards the observation (d) " complete lack of control over gate passes." I append extract of para 27 of the same report above referred to.

27. This is a wrong impression. In fact I was checking the gate passes with credit sales book and it is after I discovered the irregularities I wrote for special audit. After the audit work began I could not do this work as all the registers, gate passes etc., were always in the custody of the auditors who did audit work for over four months.

In conclusion , I beg also to append extract from paras 38 & 39 of the same report above referred to for the onformation of Government.

38. I may state here that the work in the jail is not only heavy but also carries with it much responsibility. After I took charge of the jail I found that the establishment was undermanned, consequent on the absence of two important upper subordinates Viz., Chief Jailor and the Chief Warder for several months. The duties of these two officers had to be apportiones amongst the

the other officers and the result was that the permanent Deput Jailor who was acting as Chief Jailor and the permanent Store-Keeper who was acting as Deputy Jailor had to do additional wo Consequently, each had hardly time to exercise complete and satisfactory supervision over work sheds and undustries. At t time, I had to devote my attention to the expansion of industr and to study the working of the jail. Within two months I too charge of the Jail, I discovered the fraud that was being long practised by Gunny Maistry Puttaswamy, which resulted in his d missal and as a result of further scrutiny exercised by me sev irregularities came to light and I at once asked for a special audit which the Comptroller permitted after repeated reminders Though the audit was asked for in respect of the irregularitie observed by me in the stores section, the suditors for reasons best known to themselves chose to liesurely audit the general branch. Two trained and experienced auditors took over four months to audit and yet they failed to discover the fraud of Venkata Rao who throughout the period of audit was constantly in their company. It was left to me to discover the clerk's fraud after the completion of the audit. But for my scrutin it would not have come to light and the clerk would have gone with his fraud enchecked. Prior to the audit, I was regularly checking the various registers etc., as may be seen from my remarks and my orders recorded in the order book to which the auditors have also referred in their report. I could not exer the same amount of check during the time of audit, as most of registers and other records used to be with the auditors and a also I fully expected the auditors to discover the fraud.

39. I admit that it is impossible for me or any other to notice every irregularity and prevent the same completely, unless the integrity and honesty of every jail official includ the warder staff are beyond question. With the collusion of unscrupulous gate keeper, it is always quite easy to remove articles outside the jail. Formerly, Gate-keepers used to dep by turns from among the warders, most of whom were illiterate.

One Head Warder and 2 literate warders, who could be trusted being posted since. This change has proved very benificial a be seen from the profits made in the jail industries since my taking charge of the jail. Pilfering of jail articles not or by clerk Venkata Rao but even by the work shed maistries was a very rate occurrence. The jail atmosphere and the temptati afforded on account of the jail made products being easily ac ible, contributed largely to this. Much has since been done prevent the leakage of jail products and despite all the prec tions that I have been taking, I cannot say that the leakage been completely stopped. As regards the omission pointed out in the strict observance of the manual rules, I have to say t in practice it has been found not possible to enforce all of to the very letter. On account of the Chief Jailor or the S keeper being engaged otherwise or being absent from office, tl have to be done without them in the interst of the jail manuf so as not to inconvenience the customers. It is mainly to pr such frauds that I opened the sale room outside the jail and introduced the issed of articles on credit also in the sale r on the authority of duplicate fate passes issued from the Sto section. The amount of check and supervision I am exercising over the jail manufactures and their sales can be gauged by tl discoveries of fraud I have made and the unprecedented profits earned during my time. I cannot but say that the fraud of the clerk would have come to light much earlier despite the omissi of the auditors if the store-keeper had exercised the check ar control which was required of him.

On going through the Audir Report and the records sent by you I find that the Auditors try to make the Superintendent and Chief Jailor responsible forgetting that these officers have very heavy administrative and executive duties respectively and the Store-keeper being in exclusive charge of the Stores must be held primarily responsible.

The Auditors also attribute the irregularities mainly to Venkata Rao, a very unreliable, unsatisfactory and scheming subordinate. By a perusal of the orders passed by me against Venkata Rao punishing him on various occasions, too numerous to mention, it will be evident that my remarks against him are supported by facts. He and Hanumatha Rao another clerk were given to cleverly trafficking in jail property and levying balck mail from persons and parties by keeping themselves most of the time outside the jail, (Vide memo D. 1-11-27. On no account should Venkata Rao and Hanumantha Rao fo outside the jail and talk to prisoners.) Clerk Venkata Rao while entering the Stores on ohter duties used to dishonestly remove hand-kerchieves, Serviettes and other small manufactured articles. On this accour these articles were got removed to the extreme end of the Store room close to where the Store keeper, K Lakshmana Rao, used to sit so as to keep them beyond the reach of Venkata Rao.

As regards Lakshmana Rao, I always found to him to be a impecunious subordinate vain enough to arrogate to himself powers beyond his status. He invariably used Venkata Rao for questionable purposes. On the slightest pretext such as short leave he would put him in charge of the Stores, knowing that a subordinate in whom he had confidence should be put in charge. I do not recollect if the Assistant Store-Keeper who was found to be reliable was ever recommend to be in charge of the Stores.

Lakshmana Rao the store-keeper's ways were painted with a good deal of suspicion. The precautions taken against Lakshmana Rao's vagaries will be evident from the follow-

On 12-10-1923 an order was passed that Lakshmana Rao had not paid the Security deposit. On 31-10-1923 Lakshmana Rao was ordered not to give credit to Jail subordinates. On 9-8-24 memo was passed as regards recovery of dues from Gazetted Officers, Jail subordinate and contractors. On 4-11-25 Store Keeper was required to see that all manufacturing dues and inter-departmental dues three months old were submitted to me in a separate book. On 2-3-26 Lakshmana Rao on his own responsibility gave a piece of furniture to one Janjunda (a private party) without receiving payment and it was ordered, on his admission, that Rs.10/- were to be deducted from Lakshmana Rao's pay. He never attended to this.

On 25-2-25 Store Keeper was punished for failing to enter in the ledger a carpet returned by Mr. Appadorai Mudaliar.

Mr. Lowel sent a cheque for Rs.20/- on 16-11-23. No receipt was sent to him till a reminder was sent by him on 24-11-23.

On 27-9-27 it was found out that according to an attachment order received deductions were not made from his pay for 4 months.

On 19-4-26 the Store Keeper and Chief Jailor were to see that I.G's approval was obtained to all credits allowed to Officers and officials of various departments other than the Jail.

Lakshmana Rao was never allowed by me to issue credit to customers. He was not reliable enough to be entrusted with such trust. A reference to memo No. 583n dated 7-5-27 and Memo No.584 dated 10-5-27 (a typed copy of which is enclosed) will clearly sh what amount of trouble had to be taken to remind LakshmanaRao of his duties and prevent his vagaries. I wonder how it was he was not severely dealt with by me.

In conclusion I beg to state that Lakshmana Rao's appointm as Store Keeper combines in it the position of a Store Keeper, Sho Keeper and attendent. Any irregularities as to sale, credit and passing articles out of the gate must primarily be due to his ques tionable ways with Venkata Rao to help him in his dubious transact

583. Ch.J. & Hd. Cl. & Stores.

See remarks on page 1361. L. No. 8, Credit sales. See that orders passed are carried out 10 Rs deducted every xm month from L.S.pay.

Intd. C. M.
7-5-27.

From Ramakrishnia, Carpet Maistry, levy 5-0-0 every month towards his dues to manufactory.

Intd. C.M.
7-5-27.

See page 1211. attend.

Page 1133. Dy. J. 's arrears more than half his pay.

See pages 673, 686, 1146, 932, 751, 752, 759, 762, 1234, 542, 765, 772, 1169, 810, 819, 443, 840, 867, 882, 1240, 1331, 924, 926, 932, 967, 980, 989, 1001, 1015, 1017, 1027, 1030, 896, 1031, 1037, 1352, 104 d, 1053, 1056, 814, 1070, 1073, 1078, 1080, 1082, 3' 1084, 1093, 1105, 1110, 1111, 1112, 1119, 1126, 1127, 1130, 1132, 1133, 1140, 1146, 433, 1153, 1154, 1169, 487, 1174, 1180, 1182, 118 540, 1202, 566, 1206, 568, 1211, 577, 1212, 590, 1221, 1227, 591, 1232, 597, 1234, 1238, 1240, 1242, 1245, 1255, 1277, 1278, 1285, 12 1293, 1294, 1313, 1331, 1333, 1352, 1355, 1361.

Progress as regards collections should be shown to me every month by Store Keeper.

" C O P Y "

S. Subba Rao

INSPECTOR-GENERAL OF PRISONS.

With reference to order No. 79- F. 16 dated the 19th Jar 1931 requiring my explanation on points raised in the audit of Jail Stores on the defalcations by Clerk Venkata Rao, I beg to submit that when I fell ill and was an inpatient in the Victo Hospital, Clerk Venkata Rao was appointed in the Jail Stores a shortly after my return to duty he absconded.

I have examined the two files of original gate passes i to the Gate keeper by the stores for articles passed out of th Jail from 2-6-1924 to 1929.

Not a single gate pass has passed through any Chief Jailo or bears the initials of any Chief Jailor all the above mentione gate passes have been signed by the Store Keeper alone.

In this connection I beg to submit that I do not receive the allowance of Rs. 25/- per mensem for looking after the Manu ture Department, as was drawn by me in the Mysore Jail and by my predecessors in this Jail up to the time I took charge.

The salaries of every grade of officer from Warders, Cle and upwards have been raised in the recent revision of Establish but my salary has not been raised and even the manufacture allo which was attached to the appointment has bot been given to me. I now humbly request that I be granted the manufacture allowanc as was drawn by my predecessors, with retrospective effect and t the Government be kindly addressed in the matter.

Sd/- W.Wright.

Dated 22-1-31
Bangalore.

Chief Jailor.

" C O P Y "

S. Subba Rao

INSPECTOR-GENERAL OF PRISONS.

Proceedings of the Government of
His Highness the Maharaja of Mysore.

78-28-9

Read

Government Order No. G. 3890-1/Pris. 78-28-9 dated the 9th October 1930 passing orders on the two Audit Reports of the Bangalore Central Jail for the period from July 1926 to July 1929.

2. Letter No. 719 dated the 24th Febru 1931 from the Comptroller to Government for warding the Report of Mr. A. Tholasinga Mud Assistant Comptroller deputed for the purpo in accordance with the order read above.

3. Letter No. C. 596-63 dated the 23rd February 1931 from the Inspector General of Prisons in Mysore forwarding with his own views a report from the Superintendent, Central Jail on the further action taken on the points noticed in the Government Order read above.

Order No. G. 12253-4/Pris

Dated, Bangalore, 13th April 1931.

While passing orders on the reports of the audit of the accounts of the Central Jai the Comptroller was requested to depute an officer of the Accounts Department to re-examine the accounts with a view to fix the personal liablities of the various Jail officers in connection with ~~the~~ certain shortages ~~in raw materials etc.~~, noticed in audit to the extent of Rs. 2068/-. The Inspector Gener of Prisons was at the same time requested to

ties mentioned and submit a report to Gover
ment.

As a result of the re-examination of t
accounts, it is reported by the audit offic
that there is no need to fix the personal
responsibility for shortages on the Jail
Officers, as the differences arrived at aft
allowing the percentage of wastage are in-
appreciable and calling for no recovery. Unde
these circumstances, Government are pleased
to direct that no further action be taken
for the recovery of the shortages referred
In this connection, the Comptroller suggest
that it is necessary to make arrangements f
evolving a standardised percentage of wasta
for each kind of manufactures in the Jail b
a systematic and timely record of the stati
tical information on the indents themselves
so as to facilitate internal and audit chec
and prevent as far as possible, chances of
leakages and abnormal wastages. He also
says that with a view to ensure effective
check and control over stock balances the
present practice of verifying stock with boo
balances and then preparing a stock list sho
be abandoned in favor of the authorised met
of taking stock independently of the Stock
Registers and comparing the results by actua
counting with necessary explanations for
variations if any. Government accept the
Comptroller's suggestions. The Inspector
General of Prisons is requested to take
necessary action to give effect to them, in

in both the Central and Mysore Jails.

In regard to the security to be furnish by the Maistries who handle store articles i the process of manufacture, the Inspector Ge is of opinion that each Maistri may be requi to furnish a security of Rs. 50/- and in the event of their inability to deposit the full amount in a single payment they may be allow to pay it from their pay in ten equally mont payments. Government approve of this propo

On a personal investigation into the matter of raw materials and finished article reported to be missing in the previous audit reports, the Inspector General states that t items actually missing are only two minor ~~it~~ on worth Rs. 5-8-7 and that from their very nat it seems possible that they might have been issued for bonafide use in the Jail ~~without noting the fact~~ and that the other articles worth Rs. 376-11-8 mentioned in the above Government Order have been subsequently acco ed for. He therefore recommends that the recovery of the value in this case may be waived The recommendation of the Inspector General of Prisons is approved.

8.6.31

F.M. Chief Secretary to Government.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

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R e a d : -

Government Order No. G. 3890-1/Pris. 78-28-9 dated the 9th October 1930 passing orders on the two Audit Reports of the Bangalo Central Jail for the period from July 1926 to July 1929.

2. Letter No. 719 dated the 24th February 1931 from the Comptr ler to Government forwarding the Report of Mr. A. Tholasinga Mudali Assistant Comptroller deputed for the purpose in accordance with th order read above.

3. Letter No. C. 596-63 dated the 23rd February 1931 from the Inspector General of Prisons in Mysore forwarding with his own view report from the Superintrndent, Central Jail on the further action taken on the points noticed in the Government Order read above.

4. Correspondence ending with letter No. C. 596-83 dated the 16th May 1931 from the same officer forwarding his views on the report of Mr. Tolasinga Mudaliar above referred to.

Order thereon No. G. 12253-4/Pris

Dated, Bangalore, 13th June 1931.

While passing orders on the reports of the audit of the accounts of the Central Jail, the Comptroller was requested to depute an officer of the Accounts Department to re-examine the accounts with a view to fix the personal liabilities of the various Jail Officers i connection with certain shortages etc., noticed in audit, to the extent of Rs. 2068/-. The Inspector General of Prisons was at the same time requested to investigate into certain other irregularitie mentioned and submit a report to Government.

As a result of the re-examination of the accounts, it is repor by the Audit Officer that there is no need to fix the personal responsibility for shortages on the Jail Officers, as the differences arrived at after allowing the percentage of wastage are inappreciab

inappreciable and call for no recovery. Under these circumstance Government are pleased to direct that no further action be taken f the recovery of the shortages referred to. In this connection, t Comptroller suggests that it is necessary to make arrangements for evolving a standardised percentage of wastages for each kind of manufactures undertaken in the Jail by a systematic and timely rec of the statistical information on the indents themselves so as to facilitate internal and audit check and prevent as far as possible chances of leakages and abnormal wastages. He also says that wit a view to ensure effective check and control over stock balances the present practice of verifying stock with book balances and the preparing a stock list should be abandoned in favor of the authori method of taking stock independently of the Stock Registers and comparing the results by actual counting with necessary explanatio for variations if any. Government accept the Comptroller's sugge tions which are also agreed to by the Inspector General of Prisons The Inspector General of Prisons is requested to take necessary action to give effect to them, in both the Central and Mysore Jail

In regard to the security to be furnished by the Mestris who handle store articles in the process of manufacture, the Inspector General is of opinion that each Mestri may be required to furnish a security of Rs. 50/- and in the event of their inability to deposi the full amount in a single payment they may be allowed to pay it from their pay in ten equally monthly payments. Government approv of this proposal.

On a personal investigation into the matter of raw materials and finished articles reported to be missing in the previous audit reports, the Inspector General states that the items actually missing are only two minor ones worth Rs. 5-8-7 and that from their very nature it seems possible that they might have been issued for bonafide use in the Jail and that the other articles worth Rs. 376-11-3 mentioned in the above Government Order have been subsequently accounted for. He therefore recommends that the recovery of the

the value in this case may be waived. The recommendation of the Inspector General of Prisons is approved.

A Devee Gowda

for Chief Secretary to Government.

P.H.

The Inspector General of Prisons in Mysore,

The Comptroller to Government.

Section I Assam

File No. 78-28

Serial No. 20

Diary No. of letter replied to.....

No. G. 1172

To The Inspector General
of Prisons in Assam

Sir,

With Reference
letter no CS 76-85 Date
21st May 31 proposing among
other things the Compulsory Retirement
of Mr. G Lakshmanadas Store Keeper
of the Dc Jail and the appointment
of a Commerce graduate as
Store keeper of the Jail, I am
directed to state that Proof
possession of a
Car that the B. Comm.
Degree will not reasonably mean
that the holder is Suitable
for the post of the Store Keeper
that experience
of handling Stores and maintaining

...neral and Revenue Secretariat

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the 193 .

Date of issue 6/8/31

Signed by Mr. N. Hom Ray

List of enclosures.....

Copied by 1/6/31

Examined by.....

N.Madhava Rao,Esq., B.A., B.L.,

The Inspector General of Prisons in Mysore,

Bangalore.

With reference to your letter No.C.596-85 dated the 21st
1931 proposing among other things the compulsory retirement
G.Lakshmana Rao,Store Keeper of the Bangalore Central Jail a
appointment of a Commerce Graduate as Store Keeper of the J
n directed to state that Government consider that the posses
a B.Comm.Degree will not necessarily mean that the holder is
table for the post of the Store Keeper but that experience o
lling stores and maintaining simple accounts is more importa
n therefore to request you to submit proposals for the retir
t of Mr.G.Lakshmana Rao and for selecting a successor to him
consulta ion with the Comptroller.

I have the honour to be,

Sir,

Your most obedient servant,

Chief Secretary to Governme